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April 25, 2024

OTC Markets Group, Inc.
304 Hudson Street Second Floor
New York, NY 10013

**RE: Small Business Development Group Inc.
 Now known as Stony Hill Advisors Inc.
 (OTC Pinks: SBDG)
 Attorney Letter with Respect to Current Information**

Ladies and Gentlemen:

I have been engaged by Small Business Development Group Inc., now known as Stony Hills Advisors Inc., a Texas corporation (the Company”), to render this Attorney Letter with respect to current information and related matters (the “Letter”). In connection with the Letter, I hereby certify the following:

1. OTC Markets Group is entitled to rely on this Letter in determining whether the Company has made adequate information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the “Securities Act”);
2. I am a United States resident, and have been retained by the Company as counsel, to render this Letter;
3. I have examined such corporate records and other documents and such questions of law as I have considered necessary or appropriate for the purposes of rendering this Letter;
4. I am authorized to practice law in the States of Minnesota and Indiana. The opinions expressed herein are limited to matters of the laws of the State of Texas and the federal laws of the United States. I express no opinions as to the laws of any other jurisdiction. This Letter does not rely on the work of other counsel.
5. I am permitted to practice before the Securities and Exchange Commission (the “SEC”) and have not been prohibited from practice thereunder;
6. In connection with this Letter, I have (i) investigated the questions of law; (ii) examined originals or certified, conformed or reproduction copies of documents and other such agreements, instruments, documents and records of the Company, such certificates or public record and such other documents; (iii) received such information from officers and representatives of the Company as I have deemed necessary to appropriate for the purposes of this Letter. In all such examinations, I have assumed the legal capacity of

all natural persons, the genuineness of all signatures, and the authenticity of original and certified documents submitted to me and the conformity to original documents of all copies submitted to me as conformed or reproduction copies. As to various questions of fact relevant to the opinion expressed herein, I have relied upon, and assume the accuracy of, representations and warranties contained in the documents and certificates and oral or written statements and other information of and from representatives of the Company and others;

7. In the preparation of this Letter, I have reviewed the Information & Disclosure Statements and Financial Statements for the each of the following periods filed by the Company with the OTC Markets on April 1, 2024: (i) fiscal year ended December 31, 2022; (ii) fiscal year ended December 31, 2023 (collectively the “Disclosure Reports”).

8. To the best of my knowledge, as of the date of this Letter, the information included in the Disclosure Reports (the “Information”) (i) constitutes “*adequate current public information*” concerning the common stock, par value \$0.0001 per share (the “Common Stock”), of the Company and the Company, and “*is available*” within the meaning of Rule 144(c)(2) promulgated under the Securities Act; (ii) includes all information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Common Stock under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”); (iii) complies as to the form with the OTC Markets Group Guidelines for Providing Adequate Public Current Information, which are located on the internet at www.otcmarkets.com; and (iv) has been posted through the OTC Disclosure & New Service;

9. James E Jenkins, Chief Financial Officer of the Company was responsible for the preparation of the financial statements contained in the Annual Reports and Quarterly Reports. The financial statements of the Company were not audited or reviewed.

10. Clear Trust LLC., located at 16540 Pointe Village Drive Suite 250, Lutz, Florida 33558 is the transfer agent of the Company and is registered with the Securities and Exchange Commission. I have confirmed the number of outstanding shares of Common Stock set forth in the Information with the transfer agent. As of the date of this Letter, there were 11,051,662 shares of Common Stock outstanding.

11. I have (i) personally conferred telephonically and via email with management of the Company and its Board of Directors; (ii) reviewed the Information published by the Company through the OTC Disclosure & News Service; and (iii) discussed the Information with Company’s management and Board of Directors;

12. To the best of my knowledge, after inquiry of management and the Board of Directors of the Company, neither the Company, any 5% holder of securities of the Company, nor any members of my firm are currently under investigation by any federal or state securities laws;

13. The opinions expressed herein are solely for the benefit of the OTC Markets Group, which is entitled to rely on this Letter, and may not be relied on in any manner or for any purpose by any other person or entity and may not be quoted in whole or in part without my prior written consent. I hereby grant the OTC Markets Group full and complete permission and rights to publish this Letter through the OTC Disclosure and News Service for viewing by the public and regulators;

14. The following table sets forth each executive officer, director, general partner and other control person of the Company and (i) their full name, (ii) their business address, (iii) the number and class of the Company's securities beneficially owned by each of them, (iv) with respect to each of the securities described in the preceding clause (iii), whether or not the certificate or other document that evidences the securities contains a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities and (v) a complete description of the consideration received by the Company in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Company. For purposes of this paragraph 14, the term "control person" includes (i) any person controlling, under common control with, or controlled by, the Company or (ii) any person who obtained securities of the Company in connection with a negotiation with the Company within the three-year period prior to the date of the opinion.

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
<u>Roy Y Salisbury</u>	<u>CEO/Director</u>	<u>615 St. George Court, Suite 300 Winston-Salem, NC 27103</u>	<u>0</u>	<u>Common</u>	<u>N/A</u>	<u>_____</u>
<u>James E Jenkins</u>	<u>CFO/Director</u>	<u>850 Teague Trail, #580 Lady Lake FL 32159</u>	<u>0</u>	<u>Common</u>	<u>N/A</u>	<u>_____</u>
<u>C2C Business Strategies LLC</u>	<u>Related Party President</u>	<u>850 Teague Trail, #580 Lady Lake FL 32159</u>	<u>554,854</u>	<u>Common</u>	<u>5.02</u>	<u>Restricted James E Jenkins, President 850 Teague Trail, #580 Lady Lake FL 32159</u>
<u>Brian Jue</u>	<u>COO</u>	<u>964 High House Rd, #2011 Cary, NC 27513</u>	<u>1,500</u>	<u>Common</u>	<u>.00014</u>	<u>Restricted</u>
<u>Deep River Management Company</u>	<u>Related Party CFO/Director</u>	<u>850 Teague Trail, #580 Lady Lake FL 32159</u>	<u>800,000</u>	<u>Common</u>	<u>7.722</u>	<u>Restricted James E Jenkins, President 850 Teague Trail, #580 Lady Lake FL 32159</u>
<u>Paul Hogan</u>	<u>Individual</u>	<u>PO Box 95 San Geronimo CA 94963</u>	<u>849,940</u>	<u>Common</u>	<u>8.204</u>	<u>Restricted</u>
<u>Alvin Lang</u>	<u>Individual</u>	<u>1223 Sherborn St. Unit 101 Corona CA 92879</u>	<u>1,000,000</u>	<u>Common</u>	<u>9.652</u>	<u>Restricted</u>
<u>Progress Works Corporation</u>	<u>Related Party CFO/Director</u>	<u>615 St. George Court, Suite 300 Winston-Salem, NC 27103</u>	<u>2,500,000</u>	<u>Common</u>	<u>24.13</u>	<u>Restricted James E Jenkins, CFO 850 Teague Trail, #580 Lady Lake FL 32159</u>
<u>RYS & Co GP</u>	<u>Related Party CEO/Director</u>	<u>615 St. George Court, Suite 300 Winston-Salem, NC 27103</u>	<u>3,249,940</u>	<u>Common</u>	<u>31.369</u>	<u>Restricted Roy Y. Salisbury, General Partner 615 St. George Court, Suite 300 Winston-Salem, NC 27103</u>

After due inquiry of the Company and the persons in the table above, I am not aware of any promoter, finder, consultant or any other advisor of the Company that assisted, prepared or provided information with respect to the Company's disclosure or who received securities as consideration for services rendered to the Company.

15. After having made a specific inquiry of each of the persons listed in paragraph 14 above and persons owning more than ten percent (10%) of the Common Stock (collectively, the "Insiders"), based upon such inquiries and other information available to me, to my knowledge, none of the persons listed in paragraph 14 have made any sales of the Common Stock of the Company within the twelve-month period prior to this opinion and none of the Insiders is in possession of any material non-public information regarding the Company or the Common Stock that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 under the Exchange Act. Also, after having made a specific inquiry of each of the persons listed in paragraph 14 above, based on such inquiries and other information made available to me, to my knowledge, there are no persons engaged in promotional activities regarding the Company.

The opinions expressed herein are given as of the date hereof, and I undertake no obligation to supplement this Letter if any applicable laws change after the date hereof or if I become aware of any facts that might change the opinions expressed herein after the date hereof for any reason.

Very truly yours,

GIANNETTO LAW

Charles Giannetto

By: Charles Giannetto

Title: Attorney